

MONTANA LEGISLATIVE HISTORY

BEST COPY
AVAILABLE

Chapter 134 19 97

Bill H 441 S _____

Original bill & history ☒ c

H. Committee on TAXATION

Hearing Date(s) 2/10 X c
% EXEC ACTION

_____ c

_____ c

_____ c

Date Out _____ c

S. Committee on TAXATION

Hearing Date(s) 3/6 X c
% EXEC ACTION

_____ c

_____ c

_____ c

Did this bill originate in an interim committee? ____ Yes ☒ No

Committee _____

Report _____

LEGISLATIVE HISTORIES SINCE 1997

The scope and depth of legislative committee minutes varies by year and by committee. If you would like additional information about a hearing, you may want to determine whether the hearing was recorded. In addition, some recent floor debates were also recorded. For information on accessing or purchasing these recordings, contact the Historical Society Archives at 406-444-4774.

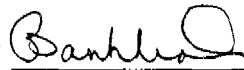
If you have concerns regarding the format of the enclosed committee minutes or the recordings of the hearings, it is suggested that you contact your state legislators.

HB 440	HISTORY AND FINAL STATUS 1997	394	
3/15	2ND READING CONCURRED	25	22
3/17	3RD READING FAILED	22	28
3/17	RECONSIDERED PREVIOUS ACTION	26	24
3/18	3RD READING CONCURRED	31	19
	RETURNED TO HOUSE		
3/21	SIGNED BY SPEAKER		
3/21	SIGNED BY PRESIDENT		
3/21	TRANSMITTED TO GOVERNOR		
3/25	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 142		
	EFFECTIVE DATE: 10/01/97		
HB 440	INTRODUCED BY DENNY, ET AL.	LC0479	DRAFTER: NISS
	ALLOW ELECTORS TO VOTE FOR "NONE OF THE ABOVE CANDIDATES" IN FEDERAL, STATE, COUNTY, SCHOOL DISTRICT, AND MUNICIPAL PARTISAN AND NONPARTISAN PRIMARY AND GENERAL ELECTIONS		
2/04	INTRODUCED		
2/04	FIRST READING		
2/04	REFERRED TO STATE ADMINISTRATION		
2/04	FISCAL NOTE REQUESTED		
2/10	FISCAL NOTE RECEIVED		
2/11	HEARING		
2/12	FISCAL NOTE PRINTED		
2/20	COMMITTEE REPORT—BILL PASSED AS AMENDED		
2/24	2ND READING PASSED	52	48
2/26	3RD READING FAILED	48	52
HB 441	INTRODUCED BY BANKHEAD	LC1185	DRAFTER: PERSON
	ALLOW ELECTRONIC RECORDING OF CERTAIN TAX APPEAL PROCEEDINGS TO SUFFICE AS A RECORD OF THOSE PROCEEDINGS		
2/04	INTRODUCED		
2/04	FIRST READING		
2/04	REFERRED TO TAXATION		
2/04	FISCAL NOTE REQUESTED		
2/08	FISCAL NOTE RECEIVED		
2/10	HEARING		
2/10	FISCAL NOTE PRINTED		
2/11	COMMITTEE REPORT—BILL PASSED AS AMENDED		
2/14	2ND READING PASSED	98	0
2/15	3RD READING PASSED	98	0
	TRANSMITTED TO SENATE		
2/17	FIRST READING		
2/17	REFERRED TO TAXATION		
3/06	HEARING		
3/06	COMMITTEE REPORT—BILL CONCURRED		
3/10	2ND READING CONCURRED	50	0
3/11	3RD READING CONCURRED	50	0
	RETURNED TO HOUSE		
3/15	SIGNED BY SPEAKER		
3/15	SIGNED BY PRESIDENT		
3/17	TRANSMITTED TO GOVERNOR		
3/24	SIGNED BY GOVERNOR		
	CHAPTER NUMBER 134		
	EFFECTIVE DATE: 03/24/97		

395	HOUSE BILLS AND RESOLUTIONS	HB 444
HB 442	INTRODUCED BY MENAHAN, ET AL.	LC1078 DRAFTER: MCCLURE
	PROVIDE THAT A STATE EMPLOYEE WHO IS INJURED BY A CLIENT OR OTHER PERSON UNDER STATE SUPERVISION AS A RESULT OF AGGRESSIVE BEHAVIOR BY THE CLIENT OR PERSON IS ELIGIBLE TO RECEIVE WORKERS' COMPENSATION BENEFITS FROM THE DATE OF THE INJURY	
2/05	INTRODUCED	
2/05	FIRST READING	
2/05	REFERRED TO BUSINESS & LABOR	
2/05	FISCAL NOTE REQUESTED	
2/10	FISCAL NOTE RECEIVED	
2/10	FISCAL NOTE PRINTED	
2/17	HEARING	
2/19	TABLED IN COMMITTEE	
2/27	MISSSED DEADLINE FOR 45TH DAY TRANSMITTAL DIED IN COMMITTEE	
HB 443	INTRODUCED BY SWANSON, ET AL.	LC0587 DRAFTER: HEIMAN
	EXCLUDE THE FIRST \$50,000 OF MARKET VALUE OF AN OWNER-OCCUPIED SINGLE-FAMILY RESIDENCE FROM TAXATION	
2/05	INTRODUCED	
2/05	FIRST READING	
2/05	REFERRED TO TAXATION	
2/05	FISCAL NOTE REQUESTED	
2/13	FISCAL NOTE RECEIVED	
2/13	FISCAL NOTE PRINTED	
3/07	HEARING	
3/14	TABLED IN COMMITTEE	
4/05	MISSSED DEADLINE FOR 71ST DAY TRANSMITTAL DIED IN COMMITTEE	
HB 444	INTRODUCED BY WELLS, ET AL.	LC0974 DRAFTER: MARTIN
	MAKE THE DESIGNATED MODEL YEAR OF CERTAIN PROPERTY SUBJECT TO A FEE IN LIEU OF TAX CORRESPOND WITH THE PURCHASE YEAR FOR THE PURPOSES OF IMPOSING FEES IN LIEU OF TAX IF THE PURCHASE YEAR PRECEDES THE MODEL YEAR	
2/05	INTRODUCED	
2/05	FIRST READING	
2/05	REFERRED TO TRANSPORTATION	
2/05	FISCAL NOTE REQUESTED	
2/11	FISCAL NOTE RECEIVED	
2/11	FISCAL NOTE PRINTED	
2/12	HEARING	
2/18	COMMITTEE REPORT—BILL PASSED AS AMENDED	
2/21	2ND READING PASSED	95 3
2/26	3RD READING PASSED	99 1
	TRANSMITTED TO SENATE	
3/03	FIRST READING	
3/03	REFERRED TO TAXATION	
3/14	HEARING	
3/17	TABLED IN COMMITTEE	
3/20	COMMITTEE REPORT—BILL CONCURRED AS AMENDED	
3/22	2ND READING CONCURRED	49 0
3/24	3RD READING CONCURRED	46 4
	RETURNED TO HOUSE WITH AMENDMENTS	
4/11	2ND READING AMENDMENTS CONCURRED	93 1
4/12	3RD READING CONCURRED AS AMENDED	93 3

House BILL NO. 441

INTRODUCED BY



A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING ELECTRONIC RECORDING OF CERTAIN TAX APPEAL PROCEEDINGS TO SUFFICE AS A RECORD OF THOSE PROCEEDINGS; AND AMENDING SECTIONS 15-2-301 AND 15-15-103, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-2-301, MCA, is amended to read:

"15-2-301. Appeal of county tax appeal board decisions. (1) The county tax appeal board shall mail a copy of its decision to the taxpayer and to the property assessment division of the department of revenue. If the appearance provisions of 15-15-103 have been complied with, a person or the department on behalf of the state or any municipal corporation aggrieved by the action of the county tax appeal board may appeal to the state board by filing with the state tax appeal board a notice of appeal within 30 calendar days after the receipt of the decision of the county board. The notice must specify the action complained of and the reasons assigned for the complaint. Notice of acceptance of an appeal must be given to the county tax appeal board by the state tax appeal board. The state board shall set the appeal for hearing either in its office in the capital or the county seat as the board considers advisable to facilitate the performance of its duties or to accommodate parties in interest. The board shall give to the appellant and to the respondent at least 15 calendar days' notice of the time and place of the hearing.

(2) At the time of giving notice of acceptance of an appeal, the state board may require the county board to certify to it the minutes of the proceedings resulting in the action and all testimony taken in connection with its proceedings. The state board may, in its discretion, determine the appeal on the record if all parties receive a copy of the transcript and are permitted to submit additional sworn statements, or the state board may hear further testimony. For the purpose of expediting its work, the state board may refer any appeal to one of its members or to a designated hearings officer. The board member or hearings officer may exercise all the powers of the board in conducting a hearing and shall, as soon as possible after the hearing, report the proceedings, together with a transcript or a tape recording of the hearing, to the board. The state board shall determine the appeal on the record.

1 (3) On all hearings at county seats throughout the state, the state board or the member or hearings
2 officer designated to conduct a hearing may employ ~~the local court reporter or other a~~ competent
3 ~~stenographer person to take and transcribe~~ electronically record the testimony received. The cost of taking
4 ~~and transcribing~~ electronically recording testimony may be paid out of the general appropriation for the
5 board.

6 (4) In connection with any appeal under this section, the state board is not bound by common law
7 and statutory rules of evidence or rules of discovery and may affirm, reverse, or modify any decision. To
8 the extent that this section is in conflict with the Montana Administrative Procedure Act, this section
9 supersedes that act. The state tax appeal board may not amend or repeal any administrative rule of the
10 department. The state tax appeal board shall give an administrative rule full effect unless the board finds
11 a rule arbitrary, capricious, or otherwise unlawful.

12 (5) The decision of the state tax appeal board is final and binding upon all interested parties unless
13 reversed or modified by judicial review. Proceedings for judicial review of a decision of the state tax appeal
14 board under this section are subject to the provisions of 15-2-303 and the Montana Administrative
15 Procedure Act to the extent that it does not conflict with 15-2-303."

16
17 **Section 2.** Section 15-15-103, MCA, is amended to read:

18 **"15-15-103. Examination of applicant -- failure to hear application.** (1) Before the county tax
19 appeal board grants any application or makes any reduction applied for, it shall examine on oath the person
20 or agent making the application, touching the value of the property of each person. A reduction may not
21 be made unless the applicant makes an application, as provided in 15-15-102, and attends the county tax
22 appeal board hearing. An appeal of the board's decision may not be made to the state tax appeal board
23 unless the person or the person's agent has exhausted the remedies available through the county tax appeal
24 board. In order to exhaust the remedies, the person or the person's agent shall attend the county tax appeal
25 board hearing. On written request by the person or the person's agent and on the written concurrence of
26 the department of revenue, the county tax appeal board may waive the requirement that the person or the
27 person's agent attend the hearing. The testimony of all witnesses at the hearing must be ~~taken in~~
28 ~~shorthand, taken by stenotype, or~~ electronically recorded and preserved for 1 year. If the decision of the
29 county tax appeal board is appealed, ~~all testimony must be transcribed or otherwise reduced to writing and~~
30 ~~forwarded~~ the record of the proceedings, including the electronic recording of all testimony, must be

1 forwarded, together with all exhibits, to the state tax appeal board. The date of the hearing, the
2 proceedings before the board, and the decision must be entered upon the minutes of the board, and the
3 board shall notify the applicant of its decision by mail within 3 days. A copy of the minutes of the county
4 tax appeal board must be transmitted to the state tax appeal board no later than 3 days after the board
5 holds its final hearing of the year.

6 (2) If a county tax appeal board refuses or fails to hear a taxpayer's timely application for a
7 reduction in valuation of property, the taxpayer's application is considered to be granted on the day
8 following the board's final meeting for that year. The department shall enter the appraisal or classification
9 sought in the application in the property tax record. An application is not automatically granted for the
10 following appeals:

11 (a) those listed in 15-2-302; and

12 (b) if a taxpayer's appeal from the department's determination of classification or appraisal made
13 pursuant to 15-7-102 was not received in time, as provided for in 15-15-102, to be considered by the
14 board during its current 60-day session."

15 -END-

STATE OF MONTANA - FISCAL NOTE

Fiscal Note for HB0441, as introduced

DESCRIPTION OF PROPOSED LEGISLATION:

Bill allowing electronic recording of certain tax appeal proceedings to suffice as a record of those proceedings.

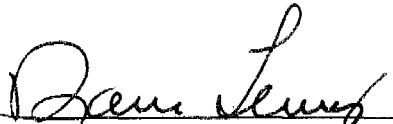
ASSUMPTIONS:

The State Tax Appeals Board (STAB) has been using and receiving electronic recordings of hearings from counties for a number of years. The language in the bill simply brings the law up to the actual practice.

Because the STAB and counties currently possess recording devices, no equipment cost would be associated with the bill.

FISCAL IMPACT:

Passage of HB 441 will have no fiscal impact on the state.

 2-8-91
DAVE LEWIS, BUDGET DIRECTOR DATE
Office of Budget and Program Planning


PAUL BANKHEAD, PRIMARY SPONSOR DATE

Fiscal Note for HB0441, as introduced

HB 441

MINUTES

MONTANA HOUSE OF REPRESENTATIVES 55th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By Chairman Chase Hibbard, on February 10, 1997,
at 9:00 a.m., in Room 437.

ROLL CALL

Members Present:

Rep. Chase Hibbard, Chairman (R)
Rep. Robert R. Story, Jr., Vice Chairman (Majority) (R)
Rep. Robert R. "Bob" Ream, Vice Chairman (Minority) (D)
Rep. Peggy Arnott (R)
Rep. Paul Bankhead (R)
Rep. John C. Bohlinger (R)
Rep. Bill Carey (D)
Rep. Alvin A. Ellis, Jr. (R)
Rep. Marian W. Hanson (R)
Rep. Hal Harper (D)
Rep. Dan W. Harrington (D)
Rep. Rick Jore (R)
Rep. Scott J. Orr (R)
Rep. Bob Raney (D)
Rep. John "Sam" Rose (R)
Rep. William M. "Bill" Ryan (D)
Rep. Richard D. Simpkins (R)
Rep. Emily Swanson (D)
Rep. Lila V. Taylor (R)
Rep. Jack Wells (R)

Members Excused: None.

Members Absent: None.

Staff Present: Lee Heiman, Legislative Services Division
Donna Grace, Committee Secretary

Committee Business Summary:

Hearing(s) & Date(s) Posted: HB 381 (2/5)
HB 441 (2/5)

Executive Action: SB 130 - Concur as Amended
HB 441 - Do Pass as Amended
HB 381 - Do Pass
HB 393 - Table
HB 379 - Table

HEARING ON HB 381Opening Statement by Sponsor:

Rep. Chase Hibbard, House District 54, opened the hearing on HB 381, a bill which would exempt certain benevolent organizations from taxation. {Tape: 1; Side: A; Approx. Time Count: 1.7.}

Proponents' Testimony:

James McLuskie, Elks Lodge, Billings. {Tape: 1; Side: A; Approx. Time Count: 7.4.}

George Schaller, President, Montana State Elks Association. {Tape: 1; Side: A; Approx. Time Count: 17.0.}

Leonard Stetzner, Elks Lodge, Helena. {Tape: 1; Side: A; Approx. Time Count: 23.2.}

Opponents' Testimony:

None.

Informational Testimony:

None.

Questions From Committee Members and Responses:

{Tape: 1; Side: A; Approx. Time Count: 26.2.}

Closing by Sponsor:

Rep. Hibbard closed. {Tape: 1; Side: A; Approx. Time Count: 37.9.}

HEARING ON HB 441Opening Statement by Sponsor:

Rep. Paul Bankhead, House District 72, opened the hearing on HB 441, a bill to clarify the responsibility of the Tax Appeal Board. {Tape: 1; Side: A; Approx. Time Count: 41.3.}

Proponents' Testimony:

Pat Mc Kelvey, Chairman, Tax Appeal Board. {Tape: 1; Side: A; Approx. Time Count: 43.3; Comments: Mr. McKelvey's comments are continued on Tape 1 B.}

Dave Woodgerd, Chief Counsel, Department of Revenue. {Tape: 1; Side: B; Approx. Time Count: 2.4.}

Opponents' Testimony:

None.

Informational Testimony:

None.

Questions From Committee Members and Responses:

{Tape: 1; Side: B; Approx. Time Count: 3.6.}

Closing by Sponsor:

The sponsor, Rep. Bankhead, closed. {Tape: 1; Side: B; Approx. Time Count: 11.5.}

EXECUTIVE ACTION ON HB 381

Motion/Vote:

Rep. Harper moved that HB 381 do pass. On a voice vote, the motion passed 18 - 2, with Reps. Orr and Arnott voting no. {Tape: 1; Side: B; Approx. Time Count: 13.1.}

EXECUTIVE ACTION ON HB 441

Motion/Vote:

Rep. Ellis moved the amendments to HB 441 do pass. EXHIBIT 1. On a voice vote, the motion passed, 17 - 0. {Tape: 1; Side: B; Approx. Time Count: 22/5.}

Motion/Vote:

Rep. Simpkins moved that HB 441 as amended do pass. On a voice vote, the motion passed 18 - 0. {Tape: 1; Side: B; Approx. Time Count: 24.0.}

EXECUTIVE ACTION ON HB 393

Motion/Vote:

Rep. Jore moved that HB 393 do pass. On a roll call vote, the motion failed 14 - 5, with Reps. Orr, Wells, Jore, Bankhead and Hanson voting yes. {Tape: 1; Side: B; Approx. Time Count: 24.6.}

Rep. Ellis moved to table the bill. On a voice vote, the motion carried with Orr, Wells, Jore, Bankhead and Hanson voting no.

EXHIBIT 1
DATE 2/10/97
HB 441

Amendments to House Bill No. 441
First Reading Copy

For the Committee on Taxation

Prepared by Lee Heiman
February 10, 1997

1. Title, line 5.
Strike: "AND"

2. Title, line 6.
Following: "MCA"
Insert: "; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE"

3. Page 3.
Following: line 14
Insert: "NEW SECTION. Section 3. Effective date. [This act] is
effective on passage and approval."



HOUSE STANDING COMMITTEE REPORT

February 10, 1997

Page 1 of 1

Mr. Speaker: We, the committee on Taxation report that **House Bill 441** (first reading copy -- white) do pass as amended.

Signed: _____

Chase Hibbard
Chase Hibbard, Chair

And, that such amendments read:

1. Title, line 5.
Strike: "AND"

2. Title, line 6.
Following: "MCA"
Insert: "; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE"

3. Page 3.
Following: line 14
Insert: "NEW SECTION. Section 3. Effective date. [This act] is effective on passage and approval."
-END-

Committee Vote:
Yes 18, No 0.

311302SC.Hgd

2-10-97

HOUSE TAXATION COMMITTEE

ROLL CALL

DATE OF MEETING: Feb. 10, 1997

Name	Present	Absent	Excused
Rep. Peggy Arnott	✓		
Rep. Paul Bankhead	✓		
Rep. John Bohlinger	✓		
Rep. Bill Carey	✓		
Rep. Alvin Ellis, Jr.	✓		
Rep. Marian Hanson	✓		
Rep. Hal Harper	✓		
Rep. Dan Harrington	✓		
Rep. Rick Jore	✓		
Rep. Scott J. Orr	✓		
Rep. Bob Raney	✓		
Rep. Bob Ream	✓		
Rep. Sam Rose	✓		
Rep. Bill Ryan	✓		
Rep. Robert Story	✓		
Rep. Richard Simpkins	✓		
Rep. Emily Swanson	✓		
Rep. Lila Taylor	✓		
Rep. Jack Wells	✓		
Chairman Chase Hibbard	✓		

HOUSE TAXATION COMMITTEE
ROLL CALL VOTE

DATE OF MEETING: 2/10/97

BILL NO. HB 441

MOTION: Ellis Amendment

do pass 18-0

Name	Yes	No	Comment
Rep. Bob Story			
Rep. Scott Orr			
Rep. Bill Ryan			
Rep. Peggy Arnott			
Rep. Bill Carey			
Rep. Sam Rose			
Rep. Jack Wells			
Rep. Dan Harrington			
Rep. Alvin Ellis			
Rep. Rick Jore			
Rep. Dick Simpkins			
Rep. Paul Bankhead			
Rep. John Bohlinger			
Rep. Emily Swanson			
Rep. Lila Taylor			
Rep. Marian Hanson			
Rep. Hal Harper			
Rep. Bob Raney			
Rep. Bob Ream			
Chairman Chase Hibbard			

HOUSE TAXATION COMMITTEE
ROLL CALL VOTE

DATE OF MEETING: 2/10/97

BILL NO. HB. 441

MOTION: Summary do pass as amended.
18-0

Name	Yes	No	Comment
Rep. Bob Story			
Rep. Scott Orr			
Rep. Bill Ryan			
Rep. Peggy Arnott			
Rep. Bill Carey			
Rep. Sam Rose			
Rep. Jack Wells		18-0	
Rep. Dan Harrington			
Rep. Alvin Ellis			
Rep. Rick Jore			
Rep. Dick Simpkins			
Rep. Paul Bankhead			
Rep. John Bohlinger			
Rep. Emily Swanson			
Rep. Lila Taylor			
Rep. Marian Hanson			
Rep. Hal Harper			
Rep. Bob Raney			
Rep. Bob Ream			
Chairman Chase Hibbard			

COMMITTEE ABSENTEE BALLOT

Date: 2/10/97

I hereby authorize Rep. Ream

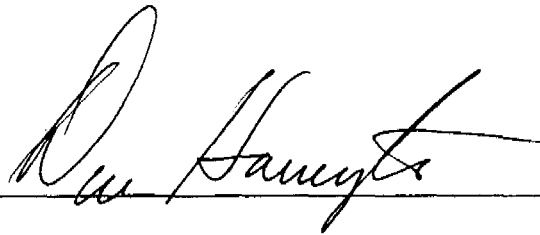
to cast my vote(s) as follows:

HB 381 - Aye

HB 441 - Aye on amendment, Aye on Bill



Representative



VISITOR REGISTER

HOUSE TAXATION COMMITTEE

DATE: 2/10/97

BILL NO: HB 441 SPONSOR: Rep. Banbhead

[illegible]

Please leave prepared testimony with secretary.
Witness statement forms are available if you care to submit written testimony.

MINUTES

MONTANA SENATE 55th LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN GERRY DEVLIN, on March 6, 1997, at
8:00 a.m., in Room 413.

ROLL CALL

Members Present:

Sen. Gerry Devlin, Chairman (R)
Sen. Mike Foster, Vice Chairman (R)
Sen. Mack Cole (R)
Sen. Bob DePratu (R)
Sen. Dorothy Eck (D)
Sen. Wm. E. "Bill" Glaser (R)
Sen. Mike Sprague (R)
Sen. Barry "Spook" Stang (D)
Sen. Fred R. Van Valkenburg (D)

Members Excused: None

Members Absent: None

Staff Present: Jeff Martin, Legislative Services Division
Renée Podell, Committee Secretary

Please Note: These are summary minutes. Testimony and
discussion are paraphrased and condensed.

Committee Business Summary:

Hearing(s) & Date(s) Posted: HB 441; HB 384
Executive Action: HB 441 (BCI)
HB 311 (BCI)
SB 358 (TABLE)

HEARING ON HB 441

{Tape: 1; Side: A; Approx. Time Count: .3; Comments: None.}

Sponsor: REP. PAUL BANKHEAD, HD 72, HERON

Proponents:

Pat McKelvey, State Tax Appeal Board
Mary Whittinghill, Department of Revenue

Opponents: None

Opening Statement by Sponsor:

REP. PAUL BANKHEAD, HD 72, HERON opens stating this bill is brought on behalf of the State Tax Appeal Board. In November, 1995 there was a court case wherein the Department of Revenue was ordered to provide a copy of a transcript of a meeting; it is felt this is not the responsibility of the State of Montana. The tape recording is felt to be the official record of the meetings. The purpose of HB 441 is to state that the tape recording is the official record.

Proponents' Testimony:

Pat McKelvey, State Tax Appeal Board states the hearings at the county level are always recorded; hearings are not always transcribed. When an appeal is taken to District Court and a transcript is ordered that becomes very costly to produce.

Mary Whittinghill, Department of Revenue indicates the current practice works well and is an acceptable method.

Opponents' Testimony: None

Questions From Committee Members and Responses:

SEN. MIKE SPRAGUE inquires if the printed transcripts are available at the local library. Mr. McKelvey responds no; the only time they are produced is when they are requested or if the State Tax Appeal Board needs a hard copy to prepare for a hearing.

CHAIRMAN GERRY DEVLIN asks if there would be a problem keeping the reports for one year. Mr. McKelvey states it has never been a problem. Records are kept in Archives for disposition and are usually kept for five years.

Closing by Sponsor:

REP. BANKHEAD closes stressing they want to safeguard the information but believe the current methodology is appropriate.

SEN. BARRY STANG will carry the bill.

EXECUTIVE ACTION ON HB 441

{Tape: 1; Side: A; Approx. Time Count: 15.0; Comments: None.}

SEN. DOROTHY ECK expressed surprise that we are not transcribing minutes. CHAIRMAN GERRY DEVLIN explained that pertains to the Senate Floor sessions, not to Committee hearings.

MOTION/VOTE: SEN. BARRY STANG MOVED HB 441 BE CONCURRED IN.
MOTION CARRIED UNANIMOUSLY.

SEN. BARRY STANG will carry the bill.

EXECUTIVE ACTION ON HB 311

{Tape: 1; Side: A; Approx. Time Count: 17.9; Comments: None.}

MOTION/VOTE: SEN. MIKE FOSTER MOVED HB 311 BE CONCURRED IN.
MOTION CARRIED UNANIMOUSLY.

SEN. MIKE FOSTER will carry the bill.

DISCUSSION OF HB 308 RELATIVE TO TAXING CIDER IN THE SAME WAY AS BEER DUE TO ITS SIMILAR ALCOHOLIC CONTENT; IT IS NOT A SMALL OR LARGE PRODUCER ISSUE. THE MARKET IS SMALL. THE DISCUSSION WILL BE TAKEN UP LATER WHEN ALL THE INFORMATION IS AVAILABLE.

EXECUTIVE ACTION ON SB 358

{Tape: 1; Side: A; Approx. Time Count: 28.4; Comments: None.}

MOTION/VOTE: SEN. DOROTHY ECK MOVED SB 358 BE TABLED. MOTION CARRIED UNANIMOUSLY.

HEARING ON HB 384

Sponsor: REP. ALVIN ELLIS, JR., HD 23, RED LODGE

Proponents:

John Youngberg, Montana Farm Bureau
Candace Torgerson, Women Involved in Farm Economics (WIFE)
Bob Stephens, Montana Graingrowers' Association
Quinn Holzer, Montana Stockgrowers' Association, Montana
Cattlemen and Woolgrowers' Associations
Riley Johnson, National Federation of Independent Business

Opponents: None

Opening Statement by Sponsor:

REP. ALVIN ELLIS, JR., HD 23, RED LODGE opens by stating this bill doesn't go far enough. It affects closely held family business property and deals with inheritance taxes. Federal estate taxes don't tax the first \$600,000. Montana taxes that property when it doesn't go the next direct lineal descendant.



SENATE STANDING COMMITTEE REPORT

Page 1 of 1
March 6, 1997

MR. PRESIDENT:

We, your committee on Taxation having had under consideration House Bill 441 (third reading copy -- blue), respectfully report that House Bill 441 be concurred in.

Signed: *Gerry Devlin*
Senator Gerry Devlin, Chair

TS Amd. Coord.
ST Sec. of Senate

Senator Stang
Senator Carrying Bill

491022SC.STS

SEN:1997
wp.rollcall.man
CS-09

DATE 3/6

SENATE COMMITTEE ON Taxation

BILLS BEING HEARD TODAY: HB 384, HB 441

< ■ > PLEASE PRINT < ■ >

Check One

Name	Representing	Bill No.	Support	Oppose
Mary Whittinghill	DOR	HB 441	X	
Bruce McGinnis	DOR - Amer. Quarter	HB 384		
Les Mahon	MCW - MDA	HB 384	X	
Paul Baul	HD 72	HB 441		
Pat McGilley	STAB	HB 441	X	
Quinn Holzer	MSGA	HB 384	X	
John Youngberg	Mont. Farm Bureau	HB 384	X	
CANDACE TORGESSON	WIFE	HB 384	X	

VISITOR REGISTER

PLEASE LEAVE PREPARED STATEMENT WITH COMMITTEE SECRETARY